

Tax bill. each person named therein an account of the tax bill, showing the amount due by him, if he be a resident of the town, and if he be a non-resident, and in consequence thereof cannot be conveniently served with said account or tax bill, he shall give public notice of such account or tax bill, and may, unless the same be paid within one hundred and twenty days after the delivery or publication of such account, collect the same with all cost, by distress and sale of the real and personal property of the delinquent at public auction, after giving at least ten days' public notice of such sale in some newspaper published in said county.

Sale of property for taxes.

Deed to purchaser. SEC. 20. *And be it enacted,* That the president of the commissioners shall execute and deliver to the purchaser a deed of the real property so sold, and the said deed shall convey to the purchaser the said property, and shall be presumptive evidence that all the requirements of the law have been complied with in making such sale and deed; but the delinquent taxpayer shall have the right to redeem, at any time within two years, by paying the unpaid tax and cost with legal interest, and a penalty of ten per cent. thereon.

Sidewalks to be constructed. SEC. 21. *And be it enacted,* That the commissioners shall cause to be constructed, as they may determine necessary for the public benefit, sidewalks on any of the streets of said town, not less than four feet in width, of such material as they may direct, and may assess upon the land abutting said sidewalks, two-thirds the cost thereof, which assessment shall be a lien upon such abutting property, and be recovered from the owner of such abutting property, by the commissioners, as other debts of like amounts are recoverable in the State by law.

Duties of chief bailiff. SEC. 22. *And be it enacted,* That the chief bailiff shall attend the meetings of the commissioners, and perform such duties as they shall direct, preserve the peace and good order of said town, and for this purpose is vested with the same power and authority as any constable now has under the law of the State.

Powers and duties of president. SEC. 23. *And be it enacted,* That the president shall preside at all meetings of the commissioners, and in the absence or inability to act of the police magistrate, shall have and be authorized to exercise all the powers of said police magistrate, to hear and determine all cases to which said corporation shall